



2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Form 540 Section

Form 540 Problem 2 Data Sheet

Form 1040 is completed for the following client. You must now complete a Form 540. Below is information needed to complete the state tax return.

Client Information

Name:	Sandra Short – 000-00-0000
Birth Date:	09/28/1979
Address:	452 Shoo Fly Lane Fillmore, CA 93015
Phone #:	000.000.0000
Filing Status:	Head of Household
Dependents:	Shelly Short
Birth Date:	05/12/2005


Additional Information

1. Sandra takes the standard deduction.
2. Shelly is Sandra's daughter and lives with her all year.
3. Sandra's brother, Sam, lives with Sandra all year but she is not sure if she can claim him as a dependent. Sam is 25, attends community college, and does not work. Sam's dad gives him \$100.00 per month to help with expenses until he graduates. Sam's SSN: 000-00-0000. Sam's birth date: 02/15/1985.
4. Sandra pays \$1,800.00 per year childcare for Shelly. Her daycare provider is Susie Smith, 000-00-0000, located at 555 Shoo Fly Lane, Fillmore, CA 93015. All care was provided at 555 Shoo Fly Lane. Her telephone number is 831.000.0000.
5. Sandra thinks she qualifies for the renter's credit.
6. Sandra has rented the same house for the entire year. The rental property is not exempt from property tax. Sandra pays rent to Firestone Properties, 379 Fernbridge Way Fillmore, CA 93015 831.111.1111.



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Form 540, Problem 2 W-2 Information for Sandra Short

a Control number		Void <input type="checkbox"/>		For Official Use Only OMB No.				Visit the IRS website at www.irs.gov	
b Employer identification number 95-1144332				1 Wages, tips, other compensation 25,500.00		2 Federal income tax withheld 1,000.00			
c Employer's name, address, and ZIP code Stackers Supply 855 Fremont Fillmore, CA 93015				3 Social security wages 25,500.00		4 Social security tax withheld 1,581.00			
				5 Medicare wages and tips 25,500.00		6 Medicare tax withheld 370.00			
				7 Social security tips		8 Allocated tips			
d Employee's social security number 000-00-0000				9 Advance EIC payment		10 Dependent care benefits			
e Employee's name (first, middle initial, last) Sandra Short 452 Shoo Fly Lane Fillmore, CA 93015				11 Nonqualified plans		12 Benefits included in box 1			
				13 Statutory Employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
15 State	Employer's state I.D. no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips,	19 Local income	20 Locality			
CA	840 5344	25,500.00	200.00						
CA	SDI		280.50						

Form **W-2** Wage and Tax Statement **2011**
Copy 1 For State, City, or Local Tax Department

Department of the Treasury- Internal Revenue
Service
For Privacy Act and Paperwork Reduction
Act Notice, see separate instructions



2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Form 540 Section

Form 1040 Department of the Treasury—Internal Revenue Service (99)		2011	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20		See separate instructions.		
Your first name and initial SANDRA		Last name SHORT		Your social security number 0 0 0 0 0 0 0 0
If a joint return, spouse's first name and initial		Last name		Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 452 SHOO FLY LANE				Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). FILLMORE CA 93015				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name		Foreign province/county		
Filing Status	1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input checked="" type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child			
Exemptions	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a			
	b <input type="checkbox"/> Spouse			
	c Dependents:			
	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you
	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)			
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	SHELLEY	SHORT	0 0 0 0 0 0 0 0	DAUGHTER
	SAM	SHORT	0 0 0 0 0 0 0 0	BROTHER
d Total number of exemptions claimed				Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶ 3
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 25500			
	8a Taxable interest. Attach Schedule B if required 8a			
	b Tax-exempt interest. Do not include on line 8a 8b			
	9a Ordinary dividends. Attach Schedule B if required 9a			
	b Qualified dividends 9b			
	10 Taxable refunds, credits, or offsets of state and local income taxes 10			
	11 Alimony received 11			
	12 Business income or (loss). Attach Schedule C or C-EZ 12			
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> 13			
	14 Other gains or (losses). Attach Form 4797 14			
	15a IRA distributions 15a			
	b Taxable amount 15b			
	16a Pensions and annuities 16a			
	b Taxable amount 16b			
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17			
18 Farm income or (loss). Attach Schedule F 18				
19 Unemployment compensation 19				
20a Social security benefits 20a				
b Taxable amount 20b				
21 Other income. List type and amount 1099C 21				
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 25500				
Adjusted Gross Income	23 Educator expenses 23			
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24			
	25 Health savings account deduction. Attach Form 8889 25			
	26 Moving expenses. Attach Form 3903 26			
	27 Deductible part of self-employment tax. Attach Schedule SE 27			
	28 Self-employed SEP, SIMPLE, and qualified plans 28			
	29 Self-employed health insurance deduction 29			
	30 Penalty on early withdrawal of savings 30			
	31a Alimony paid b Recipient's SSN ▶ 31a			
	32 IRA deduction 32			
	33 Student loan interest deduction 33			
	34 Tuition and fees. Attach Form 8917 34			
	35 Domestic production activities deduction. Attach Form 8903 35			
	36 Add lines 23 through 35 36			
	37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 25500			



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Form 1040 (2011)		Page 2										
Tax and Credits	38 Amount from line 37 (adjusted gross income)	38	25500									
	39a Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. checked 39a <input type="checkbox"/>											
Standard Deduction for — • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$5,800 Married filing jointly or Qualifying widow(er), \$11,600 Head of household, \$8,500	b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/>											
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	8500									
	41 Subtract line 40 from line 38	41	17000									
	42 Exemptions. Multiply \$3,700 by the number on line 6d.	42	11100									
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	5000									
	44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	503									
	45 Alternative minimum tax (see instructions). Attach Form 6251	45										
	46 Add lines 44 and 45	46	503									
	47 Foreign tax credit. Attach Form 1116 if required	47										
	48 Credit for child and dependent care expenses. Attach Form 2441	48	503									
	49 Education credits from Form 8863, line 23	49										
	50 Retirement savings contributions credit. Attach Form 8880	50										
	51 Child tax credit (see instructions)	51										
	52 Residential energy credits. Attach Form 5695	52										
	53 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53										
	54 Add lines 47 through 53. These are your total credits	54	503									
	55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	0									
Other Taxes	56 Self-employment tax. Attach Schedule SE	56										
	57 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57										
	58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58										
	59a Household employment taxes from Schedule H	59a										
	b First-time homebuyer credit repayment. Attach Form 5405 if required	59b										
	60 Other taxes. Enter code(s) from instructions	60										
	61 Add lines 55 through 60. This is your total tax	61	0									
Payments	62 Federal income tax withheld from Forms W-2 and 1099	62	1000									
	63 2011 estimated tax payments and amount applied from 2010 return	63										
	64a Earned income credit (EIC)	64a	1682									
	b Nontaxable combat pay election 64b											
	65 Additional child tax credit. Attach Form 8812	65	899									
	66 American opportunity credit from Form 8863, line 14	66										
	67 First-time homebuyer credit from Form 5405, line 10	67										
	68 Amount paid with request for extension to file	68										
	69 Excess social security and tier 1 RRTA tax withheld	69										
	70 Credit for federal tax on fuels. Attach Form 4136	70										
	71 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71										
	72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	3581									
Refund	73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73										
	74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	3581									
Direct deposit? See instructions.	b Routing number <table border="1"><tr><td>1</td><td>2</td><td>1</td><td>0</td><td>5</td><td>8</td><td>7</td><td>8</td><td>2</td></tr></table> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	1	2	1	0	5	8	7	8	2		
1	2	1	0	5	8	7	8	2				
	d Account number <table border="1"><tr><td>0</td><td>0</td><td>0</td><td>1</td><td>8</td><td>0</td><td>1</td><td>5</td><td>5</td></tr></table>	0	0	0	1	8	0	1	5	5		
0	0	0	1	8	0	1	5	5				
	75 Amount of line 73 you want applied to your 2012 estimated tax 75	75										
Amount You Owe	76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76	76										
	77 Estimated tax penalty (see instructions)	77										
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No											
	Designee's name ▶	Phone no. ▶	Personal Identification number (PIN) ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>									
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.											
Joint return? See instructions. Keep a copy for your records.	Your signature SANDRA SHORT	Date 020112	Your occupation CLERK									
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation									
			Daytime phone number 0000000000									
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date									
	Firm's name ▶ S71010355	Firm's EIN ▶	Check <input type="checkbox"/> if self-employed									
	Firm's address ▶	Phone no.	PTIN									